

12-81(17) **Property of blind persons.** Subject to the provisions of sections 12-89, 12-90 and 12-92, property to the amount of three thousand dollars belonging to, or held in trust for, any blind person, resident of this state; or, lacking said amount of property in his own name, so much of the property belonging to, or held in trust for, his spouse, who is domiciled with him, as is necessary to equal said amount;

Sec. 12-92. **Proofs to be filed by blind.** No individual shall receive any exemption to which he is entitled by subdivision (17) of section 12-81 until he or his authorized agent or attorney has given proof satisfactory to the board of assessors that he is blind. No such blind person, not a resident of a town in which he is seeking exemption, shall receive the exemption to which he is entitled by said subdivision (17) until he has complied with the provisions of section 12-94. For the purposes of subdivision (17) of section 12-81 and this section, blindness shall be defined to mean total and permanent loss of sight in both eyes or reduction in vision so that the central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or, if visual acuity is greater than 20/200, it is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees.

Sec. 12-94. **Exemptions of servicemen, veterans and their relatives, blind and totally disabled persons, where made. List, exemptions.** The exemptions granted in sections 12-81 and 12-82 to blind or totally disabled persons and their spouses shall first be made in the town in which the person entitled thereto resides, and any person asking such exemption in any other town shall annually make oath before, or forward his or her affidavit to, the assessors of such town, deposing that such exemptions, except the exemption provided in subdivision (55) of section 12-81, if allowed, will not, together with any other exemptions granted under sections 12-81 and 12-82, exceed the amount of exemption thereby allowed to such person. Such affidavit shall be filed with the assessors within the period the assessors have to complete their duties in the town where the exemption is claimed. The assessors of each town shall annually make a certified list of all persons who are found to be entitled to exemption under the provisions of said sections, which list shall be filed in the town clerk's office, and shall be prima facie evidence that the persons whose names appear thereon and who are not required by law to give annual proof are entitled to such exemption as long as they continue to reside in such town; but such assessors may, at any time, require any such person to appear before them for the purpose of furnishing additional evidence, provided, any person who by reason of such person's disability is unable to so appear may furnish such assessors a statement from such person's attending physician or an advanced practice registered nurse certifying that such person is totally disabled and is unable to make a personal appearance and such other evidence of total disability as such assessors may deem appropriate.

Sec. 12-127. **Abatement or refund on proof of exempt status.** Any person who has been unable to submit evidence of blindness as required by section 12-92 or of other claim for exemption as required by section 12-93 may, when he obtains such evidence satisfactory to the assessors, make application to the collector of taxes, within one year after he obtains such evidence, for abatement in case the tax has not been paid, or for refund in case the whole tax has been paid, of such part or the whole of such tax as

represents the exemption. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such person was entitled to the exemption, but in no case shall any abatement or refund be made for a period greater than one year.